

STATE OF NORTH CAROLINA
COUNTY OF WAKE

BEFORE THE PROPERTY TAX COMMISSION
SITTING AS THE
STATE BOARD OF EQUALIZATION AND
REVIEW

IN THE MATTER OF THE APPEAL
OF:

**ST. RAPHAEL ANTIOCHIAN
ORTHODOX CHURCH,
Appellant**

17 PTC 0237

From the decision of the Wake
County Board of Commissioners
concerning the exemption of certain
real property for tax year 2017

FINAL DECISION

This matter came on for hearing before the North Carolina Property Tax Commission (“Commission”) sitting as the State Board of Equalization and Review in the City of Raleigh, Wake County, North Carolina on Wednesday, November 1, 2017, pursuant to the Appellant’s appeal from the decision of the Wake County Board of Commissioners (“Board”).

Chairman Robert C. Hunter presided over the hearing, with Vice Chairman Terry L. Wheeler and Commission Members William W. Peaslee, Alexander A. Guess, and Charles W. Penny participating.

Senior Assistant Wake County Attorney Kenneth R. Murphy, III, appeared on behalf of Wake County (“County”). The Reverend Father James Guirguis appeared on behalf of the Appellant, pursuant to the provisions of N.C. Gen. Stat. §105-290(d2).

STATEMENT OF THE CASE

The property under appeal is a parcel including a 3,800 square foot building used as a church by the Appellant, located at 1900 Stewart Street in Fuquay-Varina, North Carolina, and designated by the County as Parcel Number 0667 27 7271. The Appellant applied for exemption of the property for tax year 2017 under the provision of the provisions of N.C. Gen. Stat. §105-278.3.

The Board mailed the Appellant a letter dated May 18, 2017, denying the exemption for 2017. The Appellant appealed the Board's decision to the Commission.

ANALYSIS AND ISSUES

The exemption sought by the Appellant is governed by N.C. Gen. Stat §105-278.3, entitled, "Real and personal property used for religious purposes." As with many exemption programs, the property must meet certain ownership and use requirements, as specified by the statute, in order to qualify.

In this appeal, the issue presented for the Commission is whether the property met the statutory requirements to qualify for the exemption for tax year 2017.

FROM THE EVIDENCE PRESENTED AND ALL DOCUMENTS OF RECORD, THE COMMISSION MAKES THE FOLLOWING FINDINGS OF FACT:

1. The Appellant is a mission or similar local unit of the Antiochian Orthodox Christian Archdiocese of North America, the jurisdiction of the Greek Orthodox Church of Antioch in the United States and Canada.
2. On February 9, 2017, the Appellant purchased the property that is the subject of this appeal, and thereafter has used the property wholly and exclusively for religious purposes, as defined in N.C. Gen. Stat §105-278.3(d)(1).
3. As of January 1, 2017, the subject property did not qualify for the exemption allowed by N.C. Gen. Stat §105-278.3, or for any other exemption, because it was not owned by a qualifying entity, and was fully taxable as of that date.

BASED UPON THE FOREGOING FINDINGS OF FACT, THE PROPERTY TAX COMMISSION CONCLUDES AS A MATTER OF LAW:

1. The Commission has jurisdiction over the parties and the subject matter of this appeal.
2. N.C. Gen. Stat. §105-285(d) provides in pertinent part that "[t]he ownership of real property shall be determined annually as of January 1," except for limited circumstances that do not apply here. Accordingly, for purposes of tax year 2017, the owner of the subject property is not the Appellant church, but rather another owner

that did not and does not qualify for the exemption sought by the Appellant, or for any other exemption.

3. Although the property would apparently qualify for the exemption sought in future tax years, there is no provision in the statutes that would permit the Commission to treat the Appellant as a qualifying owner for tax year 2017.

WHEREFORE, the Commission orders and decrees that the Appellant's application for exemption for the 2017 tax year is denied.



NORTH CAROLINA PROPERTY TAX COMMISSION

Robert C. Hunter, Chairman

Vice Chairman Wheeler and Commission Members
Peaslee, Guess, and Penny concur.

Date Entered: 2/9/18

ATTEST:

Stephen W. Pelfrey, Commission Secretary